



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

March 19, 2023

The Honorable Therese M. Terlaje
Speaker
I Mina'trentai Siette Na Liheslaturan Guåhan
Thirty-Seventh Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96932

Hafa Adai Speaker Terlaje:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending February 28, 2023. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate.

Please also note that the report has been prepared and submitted to comply with Public Law 36-107. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only.

Should you have any questions, please do not hesitate to call me.

Senseramente,

LESTER L. CARLSON, JR.

Enclosures

Certification of information contained in Enclosures subject to Note 1.	
	Lester L. Carlson, Jr., Director, Bureau of Budget and Management Research
	Edward M Birn Date: 2023-03-17 T13:02:05+10:00
Edward Birn, Director, Department of Administration	
	Dafne Shimizu, Director, Department of Revenue and Taxation

Government of Guam
Consolidated Revenue / Expenditure Report
General Fund

Combined Comparative Statement of Revenues
MONTHLY ACTUAL Collection Comparison FY2023 and FY2022
For the Month Ending February

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2023 and FY2022
Five months ending February 2023

	2023 February	2022 February	Increase (Decrease)	Fiscal Year 2023	Fiscal Year 2022	Increase (Decrease)
Income Taxes:						
Individual	\$ 2,624,143	\$ 2,885,661	\$ (261,518)	\$ 22,865,944	\$ 21,105,370	\$ 1,760,574
Corporate	2,261,822	3,598,222	(1,336,401)	31,682,268	27,555,720	4,126,548
Withholding	17,675,126	21,285,031	(3,609,905)	114,580,077	106,966,449	7,613,629
Income Taxes	22,561,091	27,768,914	(5,207,823)	169,128,289	155,627,539	13,500,751
Business privilege taxes:						
Gross Receipts Taxes	29,665,631	27,155,764	2,509,867	147,505,717	130,373,132	17,132,585
Other Taxes:						
Use Tax	1,663,400	232,713	1,410,687	4,908,542	1,542,958	3,365,585
Business Privilege Taxes	31,329,031	27,408,477	3,920,554	152,414,259	131,916,090	20,498,169
Licenses, Fees & Penalties	173,815	119,948	53,867	1,093,085	641,267	451,817
Use of Money & Property	3,382	10,846	(7,463)	442,722	67,847	374,875
Federal Sources:						
Section 30	0	0	0	70,398,471	76,141,259	(5,742,788)
Immigration fees	273,445	124,245	149,200	525,620	457,370	68,250
Recovery from Individuals	0	0	0	0	91,342	(91,342)
Child Support AFDC Local Share	2,605	25,267	(22,662)	13,680	42,152	(28,472)
Federal Sources	276,050	149,512	126,538	70,937,771	76,732,123	(5,794,351)
Department Charges:						
Agriculture	74	98	(24)	421	636	(215)
Police & Corrections	50	10	40	100	20	80
Public Works	2,425	3,875	(1,400)	27,900	23,775	4,125
Public Health	120	410	(290)	1,330	1,850	(520)
Commerce	0	0	0	0	0	0
Other charges	72,146	68,991	3,155	310,917	289,282	21,635
Department Charges	74,815	73,334	1,481	340,668	315,563	25,105
TOTAL GENERAL FUND REVENUES	\$ 54,418,184	\$ 55,531,031	\$ (1,112,846)	\$ 394,356,795	\$ 365,300,429	\$ 29,056,366
Budget (Provision per P.L. 36-107)	2 3,876,438	7,903,235	\$ (4,026,797)	22,168,877	34,397,450	\$ (12,228,573)
		PROVISION FOR TAX REFUNDS				

Footnotes:

1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2/ Estimates are recorded for the provision for FY 2023 Refunds.

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2023.

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 36-107.

Note 4: Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting. Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Government of Guam
Consolidated Revenue / Expenditure Report¹
General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE
For the Month Ending February 2023
Pursuant to 5 GCA, Ch. 4, §4109(c)(3) (Due no later than 30 days after month-end)

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 2nd Quarter 2023
Pursuant to 5 GCA, Ch. 4, §4109(d) (Due 30 days after the close of each quarter)²

	FY2023 Adopted Revenues Allocated for the Month of February ²	FY2023 Actual Collections For the Month of February	Favorable (Unfavorable)	FY2023 Adopted Revenues Allocated for the Quarter	FY2023 Actual Collections for the Quarter	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 2,532,999	\$ 2,624,143	\$ 91,144			
Corporation	3,735,964	2,261,822	(1,494,142)			
Withholding	19,767,548	17,675,126	(2,092,422)			
	26,036,511	22,561,091	(3,495,420)			
Income Taxes						
Business privilege taxes:						
Gross Receipts Taxes	25,354,681	29,665,631	4,310,950			
Other Taxes:						
Use Tax	430,968	1,663,400	1,232,432			
Business Privilege Taxes						
Licenses, Fees & Penalties	25,785,649	31,329,031	5,543,382			
Use of Money & Property	139,226	173,815	34,589			
	12,921	3,382	(9,539)			
Federal Sources:						
Section 30	0	0	0			
Immigration fees	123,504	273,445	149,941			
Recovery from Individuals	0	0	0			
Child Support AFDC Local Share	0	2,605	2,605			
	123,504	276,050	152,546			
Federal Sources						
Department Charges:						
Agriculture	98	74	(24)			
Police & Corrections	0	50	50			
Public Works	3,825	2,425	(1,400)			
Public Health	410	120	(290)			
Commerce	0	0	0			
Other charges	103,768	72,146	(31,622)			
	108,101	74,815	(33,286)			
Department Charges						
TOTAL GENERAL FUND REVENUES	\$ 57,225,912	\$ 54,418,184	\$ 2,197,272			

Footnotes:

1. Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

2. Based on Adopted Revenues allocated per P.L. 36-107, Chapter 2, Section 5(a).

3. This information will be updated in the quarter ending 3/31/2023.

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2023.

Note 3: This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 36-107.

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Government of Guam
Consolidated Revenue / Expenditure Report ^{1/}
General Fund

	YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections			FY2023 ADOPTED Revenues vs. PROJECTED Revenues to Year End		
	Five Months Ending February 2023 Pursuant to 5 GCA, Ch. 4, §4109(c)(3) [due 20 days after month-end]			Pursuant to 30CCA, Ch.13 §13109(c)(1) [due not later than 20 days after month-end]; 50CCA, Ch.4 §4109(c)(3) [due no later than 20 days after month-end]; and P.L. 31-233, Ch. XIII §7 [due no later than 20 days after month-end]		
	FY2023 Adopted Revenues for the Cumulative Period ^{2/}	FY2023 Actual Revenues for the Cumulative Period	Favorable (Unfavorable)	FY2023 Adopted Revenues (Full Year Projection)	FY2023 Revenue Tracking ^{3/}	Favorable Increase (Decrease)
Income Taxes:						
Individual	\$ 18,526,042	\$ 22,865,944	\$ 4,339,902	\$ 93,515,852	\$ 97,855,755	\$ 4,339,903
Corporation	28,763,728	31,682,268	2,918,540	85,716,966	88,635,507	2,918,541
Withholding	101,724,241	114,580,077	12,855,836	243,450,575	256,315,412	12,855,837
Income Taxes	149,014,011	169,128,289	20,114,278	422,692,393	442,806,674	20,114,281
Business privilege taxes:						
Gross Receipts Taxes	121,727,657	147,505,717	25,778,060	302,116,165	327,894,225	25,778,060
Other Taxes:						
Use Tax	1,658,233	4,908,542	3,250,309	3,992,879	7,243,188	3,250,309
Business Privilege Taxes	123,385,890	152,414,259	29,028,369	306,109,044	335,137,413	29,028,369
Licenses, Fees & Penalties	810,413	1,093,085	282,672	3,496,755	3,779,426	282,671
Use of Money & Property	80,829	442,722	361,893	197,480	559,373	361,893
Federal Sources:						
Section 30	74,943,377	70,398,471	(4,544,906)	74,943,377	70,398,471	(4,544,906)
Immigration fees	617,682	525,620	(92,062)	1,277,844	1,199,462	(78,382)
Recovery from Individuals	0	0	0	0	0	0
Child Support AFDC Local Share	0	13,680	13,680	0	0	0
Federal Sources	75,561,059	70,937,771	(4,623,288)	76,221,221	71,597,933	(4,623,288)
Department Charges:						
Agriculture	636	421	(215)	1,519	1,519	(1,519)
Police & Corrections	32	100	68	83	83	(83)
Public Works	23,775	27,900	4,125	112,430	112,430	(112,430)
Public Health	1,850	1,330	(520)	3,050	3,050	(3,050)
Commerce	0	0	0	0	0	0
Other charges	439,714	310,917	(128,797)	1,088,215	1,079,958	(1,088,215)
Department Charges	466,007	340,668	(125,339)	1,205,297	1,079,958	(125,339)
TOTAL GENERAL FUND REVENUES	\$ 349,318,209	\$ 394,356,795	\$ 45,038,586	\$ 809,922,190	\$ 854,960,777	\$ 45,038,587
			12.89%			5.56%

Footnotes:

- 1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33
- 2/ Based on Adopted Revenues allocated per P.L. 36-107, Chapter 2, Section 5(a)
- 3/ Prepared utilizing the General Fund twelve-month revenue budget per Section 5(a), Chapter 1, P.L. 36-107

Note 1: Data contained herein are subject to change, as additional reconciliations are performed.

Note 2: Provision for Tax Refunds reflect accounting estimate as of 9/30/2023.

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund

As of February 28, 2023

(Pursuant to §4109 (c) (3) of Title 5 GCA)
 General Fund

EXPENDITURES & ENCUMBRANCES

GENERAL GOVERNMENT

Office of I Maga'hagan Guahan
 Office of I Segundu Na Maga'hagan Guahan
 Guam Medical Referral Assistance Office
 Bureau of Womens Affairs
 Bureau of Budget & Management Research (BBMR)
 Civil Service Commission
 Department of Administration (DOA)
 DOA - Charter School Administrative Support
 Chamorro Land Trust Commission (CLTC)
 Department of Revenue & Taxation (DRT)
 Office of the Attorney General Operations (OAG)
 OAG - Cost Sharing Initiative for CJIS Integration Project
 Office of Technology
 Mayor's Council of Guam (MCOG) - Operations
 MCOG - Island Beautification Programs
 Office of Public Accountability
 I Liheslaaran Guahan (Legislature)
 Legislature - Office of Finance and Budget
 Legislature - Guam Youth Congress
 Guam Ethics Commission
 Office of Veterans Affairs (OVA)
 Department of Public Works
TOTAL

PROTECTION OF LIFE & PROPERTY

Guam Police Department (GPD)
 GPD - Cost Sharing Initiative for CJIS Integration Project
 GPD - Safe Schools Initiative
 Department of Corrections (DOC)
 DOC - Cost of Care & Custody of Prisoners in Federal Facilities
 DOC - Cost Sharing Initiative for CJIS Integration Project
 DOC - GMHA Consolidated Agreement
 Department of Youth Affairs (DYA)
 DYA - Youth Programs
 DYA - Summer Employment and Youth Training Program
 Guam Fire Department
 Guam Customs & Quarantine Agency (CQA)
 Unified Judiciary Operations (Judiciary)
 Chief Medical Examiner
 Guam Environmental Protection Agency (GEPA) - Beach Monitoring
TOTAL

APPROPRIATIONS ^{1/}

EXPENDITURES ^{2/}

ENCUMBRANCES

**FUNDS
AVAILABLE**

5,543,810	3,147,602	267,571	2,128,638
307,614	150,418	5,510	151,686
665,849	188,643	22,200	455,005
98,990	20,267	1,000	77,723
982,288	298,454	19,097	664,738
1,152,248	382,269	173,796	596,183
8,196,612	2,435,601	136,143	5,624,868
66,894	16,662	1,800	48,432
424,296	7,397	14,619	402,281
13,555,858	3,965,137	1,442,337	8,148,383
15,719,803	4,940,776	531,965	10,247,063
81,603	81,603	-	-
2,583,642	1,122,736	322,340	1,138,565
7,468,794	3,868,067	790,242	2,810,486
422,126	26,686	139,417	256,022
1,653,203	767,321	-	885,882
8,099,996	3,520,831	-	4,579,165
478,740	184,130	-	294,610
15,000	6,250	-	8,750
355,275	128,345	51,749	175,182
968,605	317,647	-	650,958
-	43,692	-	(43,692) 3/
68,841,246	25,620,533	3,919,786	39,500,927
39,029,032	12,594,450	2,507,086	23,927,496
81,603	81,603	-	-
142,585	-	-	142,585
28,079,132	10,449,150	2,949,198	14,680,784
420,000	151,876	-	268,124
81,603	81,603	-	-
2,400,000	602,378	1,797,622	-
4,597,987	1,780,961	13,397	2,803,630
200,000	-	-	200,000
570,339	205,835	1,104	363,399
34,999,181	13,363,562	341,651	21,293,968
14,992,602	3,635,779	145,745	11,211,077
36,251,595	16,811,754	-	19,439,841 4/
432,135	26,669	2,400	403,065
46,903	11,369	-	35,534
162,324,697	59,796,990	7,758,203	94,769,504

See footnotes on page 9. Note: Data continued herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund

As of February 28, 2023

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

EXPENDITURES & ENCUMBRANCES

PUBLIC HEALTH

Department of Public Health & Social Services (DPHSS)
DPHSS - MIP/MIPR Program
DPHSS - MIPR Cancer Screening, Treatment, Educational Programs & Support
DPHSS - Medicaid Program
DPHSS - Children's Health Insurance Program
DPHSS - Division of Senior Citizens Programs
DPHSS - Public Assistance Program
DPHSS - Enhanced Allotment Plan
DPHSS - Foster Care Health Insurance Premiums
DPHSS - Child Protective Services
DPHSS - Medical Cannabis Program
DPHSS - Foster Group Home
Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid
GBHWC - Youth Suicide Prevention and Peace Program
Guam Memorial Hospital Authority (GMHA) - Operations
DOA - Residential Treatment Fund
TOTAL

PUBLIC EDUCATION

Guam Department of Education Operations (GDOE)
GDOE - Simon Sanchez High School Construction
GDOE - Chamorro Studies Division
GDOE - Textbooks
Guam Academy Charter School Council (GACSC)
University of Guam Operations (UOG)
UOG - Scholarships (SSFAP)
UOG - Aquaculture Development and Training Center
UOG - WERI (Guam Hydrologic Survey)
UOG - WERI (Water Resource Monitoring)
UOG - Northern & Southern Soil & Water Conservation District Programs
UOG - KPRG Operations
UOG - Guampedia Foundation
UOG - Guam Green Growth Initiative
UOG - Sea Grant Program
UOG - First Generation Trust Fund Initiative
Guam Community College Operations (GCC)
GCC - First Generation Trust Fund
GCC - Peace Officer Standards & Training Commission
TOTAL

APPROPRIATIONS ^u

EXPENDITURES ^v

ENCUMBRANCES

**FUNDS
AVAILABLE**

17,186,910	2,037,797	589,664	14,559,449
5,662,785	1,253,608	9,675	4,399,503
800,000	-	-	800,000
14,811,515	8,670,963	-	6,140,551
-	-	-	-
8,472,807	1,961,175	3,448,784	3,062,848
1,804,720	558,071	-	1,246,648
202,285	202,285	-	(0)
665,396	341,610	-	323,786
981,935	552,958	146,916	282,062
300,000	39,120	5,000	255,880
760,453	454,530	58,710	247,214
285,170	311	111,470	173,389
81,749	18,282	6,816	56,651
3,502,709	3,502,709	-	-
2,500,000	840,066	-	1,659,934
58,018,433	20,433,485	4,377,035	33,207,914
202,805,031	79,600,122	-	123,204,909
500,000	201,915	-	298,085
513,824	207,501	-	306,323
1,500,000	-	-	1,500,000
13,475,000	4,400,926	-	9,074,074
24,789,185	10,011,015	-	14,778,170
3,565,285	1,439,823	-	2,125,462
109,661	44,289	-	65,372
398,959	161,112	-	237,847
164,737	66,528	-	98,209
133,466	53,907	-	79,559
200,000	80,766	-	119,234
150,000	60,585	-	89,415
500,000	201,915	-	298,085
500,000	201,915	-	298,085
250,000	100,968	-	149,032
16,004,291	6,463,275	-	9,541,016
200,000	80,766	-	119,234
72,121	29,127	-	42,994
265,831,560	103,406,455	-	162,425,105

See footnotes on page 9.

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Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of February 28, 2023

(Pursuant to §4109 (c) (3) of Title 5 GCA)
 General Fund

EXPENDITURES & ENCUMBRANCES

COMMUNITY SERVICES

Department of Integrated Services for Indiv. with Disabilities (DISID)
 Guam Regional Transit Authority
TOTAL

RECREATION

Department of Parks & Recreation (DPR)
 DPR - Maintenance & Repair of Public Restrooms & Pool Facilities
 DPR - Guam Historic Resources Division
TOTAL

INDIVIDUAL & COLLECTIVE RIGHTS

Department of Labor (DOL)
 DOL - Worker's Compensation Fund
 Department of Military Affairs
 Guam Election Commission (GEC)
 Department of Chamorro Affairs (DCA)
 Commission on Decolonization (COD) - Operations
 COD - Public Information Program
 Guam Council on the Arts & Humanities Agency (CAHA)
 CAHA - Guam Territorial Band
 Hagatna Restoration & Redevelopment Authority (HRAA)
 Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous People of Guam (Kumiston)
 Public Defender Services Corporation (PDSC)
TOTAL

ECONOMIC DEVELOPMENT

Department of Agriculture - DOAG
 DOAG - Animal Shelter (GAIN)
 DOAG - Civilian Volunteer Conservation Officers Program
 DOAG - GAIN Spray & Neuter Program
 Bureau of Statistics & Plans (BSP)
 BSP - Business and Economics Statistics Program
 Guam Visitors Bureau
TOTAL

	APPROPRIATIONS ^{1/}	EXPENDITURES ^{2/}	ENCUMBRANCES	FUNDS AVAILABLE
	1,049,028	210,468	96,845	741,716
	2,357,561	569,627	99,161	1,688,773
TOTAL	3,406,589	780,095	196,006	2,430,489
	2,688,370	861,045	447,987	1,379,338 7/
	150,709	-	-	150,709
	628,521	101,152	11,278	516,091
TOTAL	3,467,600	962,197	459,264	2,046,138
	724,183	256,057	2,236	465,891
	400,000	287,644	-	112,356
	1,176,641	223,458	14,731	938,452
	1,724,036	768,151	103,376	852,509
	1,689,362	446,585	256,415	986,362
	129,744	35,417	330	93,997
	165,000	-	14,975	150,025
	541,154	111,630	9,840	419,684
	45,000	2,052	-	42,948
	329,228	81,929	7,173	240,126
	454,534	94,865	-	359,669
	6,851,276	2,862,914	-	3,988,362 8/
TOTAL	14,230,158	5,170,702	409,076	8,650,380
	3,441,961	1,018,165	209,296	2,214,500
	142,585	-	-	142,585
	200,000	12,993	97,690	89,317
	450,000	-	1,200	448,800
	1,027,991	279,680	-	748,311
	279,259	84,422	-	194,837
	5,814,293	1,938,098	-	3,876,195
TOTAL	11,356,089	3,333,358	308,186	7,714,545

See footnotes on page 9.
 Note: Data contained herein are subject to change, as additional reconciliations are performed.

**Government of Guam
Consolidated Revenue/Expenditure Report
General Fund
As of February 28, 2023**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

EXPENDITURES & ENCUMBRANCES

MISCELLANEOUS APPROPRIATIONS

Government of Guam Retirement Fund (GGRF) - Medicare Premiums
GGRF - Retiree Health/Dental/Life Insurance Premiums
GGRF - Governor/Lieutenant Governor Pensions
GGRF - Judges/Supreme Justices Annuities
DOA - Supplemental Annuity Benefits Special Fund
DOA - Cost of Living Allowance
DOA - Support of Child in Custody - 19 GCA §5116
DOA - Government Claims Fund
DOA - Government Annual Single Audit
DOA - Annual Membership for WICHE
DOA - Guam Basketball Confederation
DOA - Sanctuary Incorporated of Guam
DOA - Guam Crime Shoppers
TOTAL

<u>APPROPRIATIONS^{1/}</u>	<u>EXPENDITURES^{2/}</u>	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
4,715,280	2,322,618	-	2,392,662
35,969,563	16,702,062	19,267,501	-
321,643	126,906	-	194,737
228,972	228,972	-	-
6,255,033	1,917,104	-	4,337,929
14,822,000	14,824,200	-	(2,200)
250,000	-	-	250,000
75,000	5,884	-	69,116
483,300	22,000	-	461,300
78,500	-	-	78,500
200,000	200,000	-	-
250,000	250,000	-	-
50,000	50,000	-	-
63,699,291	36,649,746	19,267,501	7,782,044

DEBT SERVICE APPROPRIATIONS

BPT Tax Bonds, Series 2012B
GDOE Series 2013A Okkodo Project
BPT Bonds, Series 2015D
Limited Obligation Bonds (Section 30), Series 2016A
GDOE Series 2020A JFK Project
BPT Bonds, 2021 Series E and Series F
TOTAL

3,415,172	3,185,305	-	229,868
2,286,260	2,286,260	-	-
19,336,500	10,442,125	-	8,894,375
20,989,875	16,375,875	-	4,614,000
4,614,507	4,614,506	-	1
11,438,175	5,719,088	-	5,719,088
62,080,489	42,623,158	-	19,457,331

EXPENDITURES/TRANSFERS VIA GENERAL FUND OFFSET IN P.L. 36-107

GMHA Pharmaceutical Fund
Better Public Service Fund
GSWA New Cell
TOTAL

-	8,404,666	-	(8,404,666)
-	73,482	-	(73,482)
-	1,269,021	-	(1,269,021)
-	9,747,169	-	(9,747,169)

TOTAL APPROPRIATIONS FROM FY 2023 GENERAL FUND ADOPTED REVENUES

713,256,152	308,523,888	36,695,057	368,037,208
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See footnotes on page 9.
Note: Data continued herein are subject to change, as additional reconciliations are performed.

Government of Guam
Consolidated Revenue/Expenditure Report
General Fund

As of February 28, 2023

(Pursuant to §4109 (c) (3) of Title 5 GCA)
 General Fund

EXPENDITURES & ENCUMBRANCES

APPROPRIATIONS ^{1/} EXPENDITURES ^{2/} ENCUMBRANCES FUNDS AVAILABLE

APPROPRIATIONS IN P.L. 36-107 FROM THE FY 2022 GENERAL FUND TWO PERCENT (2%) RESERVE SET ASIDE IN P.L. 36-106				
DPHSS - Health Professional Licensing Office (Ch. 3, Pt. 1, Sec. 11(b), P.L. 36-107)	283,541	24,823	52,200	206,518
GBHWC - Detoxification & Rehabilitation Services (Ch. 3, Pt. 2, Sec. 2, P.L. 36-107)	342,774	-	-	342,774
GBHWC - Inpatient Detoxification Program (Ch. 3, Pt. 2, Sec. 4, P.L. 36-107)	201,157	-	-	201,157
Judiciary - Electronic Monitoring Program (Ch. 4, Sec. 5, P.L. 36-107)	190,000	190,000	-	-
OVA - Internment Operations & Maintenance (Ch. 5, Sec. 1(d)(2), P.L. 36-107)	104,388	-	-	104,388
DPW - Village Street & Road Resurfacing (Ch. 5, Sec. 10)(3), P.L. 36-107)	10,628,742	-	1,926,776	8,701,966
GEPA - Increase of Regulatory Capacity (Ch. 5, Sec. 10)(5), P.L. 36-107)	470,574	-	-	470,574
DLM - Operations (Ch. 5, Sec. 1(w)(2), P.L. 36-107)	40,197	-	-	40,197
CQA - Operations (Ch. 5, Sec. 1(w)(2), P.L. 36-107)	569,000	-	-	569,000
CLTC - Operations (Ch. 5, Sec. 1(cc)(2), P.L. 36-107)	137,511	8,689	-	128,822
GEC - Operations of 2022 Primary Election (Ch. 5, Sec. 1(ee)(2), P.L. 36-107)	602,690	341,814	129,129	131,747
TOTAL	13,570,574	565,326	2,108,104	10,897,143

APPROPRIATIONS IN P.L. 36-107 FROM THE UNAPPROPRIATED GENERAL FUND BALANCE OF FY 2022

OPA - Operations (Ch. 9, Pt. 1, Sec. 2, P.L. 36-107)	371,602	-	-	371,602
GWA - GWA Sewer Loan Revolving Fund (Ch. 11, Sec. 8, P.L. 36-107)	2,000,000	2,000,000	-	-
GALC - Operations (Ch. 11, Sec. 10, P.L. 36-107)	90,000	90	-	89,910
GACSC - Increase of \$500 for Per Pupil Cost (Ch. 13, Pt. 2, Sec. 20, P.L. 36-107)	962,500	-	-	962,500
COLA - Increase of \$200 per Eligible Retiree (Ch. 13, Pt. 2, Sec. 29, P.L. 36-107)	1,482,200	1,482,200	-	-
TOTAL	4,906,302	3,482,290	-	1,424,012

APPROPRIATIONS IN P.L. 36-107 FROM THE AUDITED FY 2022 GENERAL FUND SURPLUS BALANCE

DOAg - Monitor of Cannabis and Agriculture Programs (Ch. 11, Sec. 11, P.L. 36-107)	400,000	-	-	400,000
DOAg - Slaughterhouse (Ch. 11, Sec. 12, P.L. 36-107)	600,000	-	-	600,000
GMHA - Long-Term Specialty Doctors (Ch. 12, Sec. 32, P.L. 36-107)	5,000,000	-	-	5,000,000
GMHA - Deposit to Hospital Capital Improvement Fund (Ch. 12, Sec. 53, P.L. 36-107)	15,000,000	-	-	15,000,000
TOTAL	21,000,000	-	-	21,000,000

APPROPRIATIONS IN P.L. 36-107 FROM EXCESS SECTION 30 FUNDS COLLECTED IN FY 2023

Northern & Southern Soil & Water Conservation (Ch. 11, Sec. 8, P.L. 36-107)	100,000	-	-	100,000
TOTAL	100,000	-	-	100,000

TOTAL P.L. 36-107 APPROP. IN ADDITION TO FY 2023 GENERAL FUND REVENUES

GRAND TOTAL APPROPRIATIONS PER P.L. 36-107

	39,576,876	4,047,616	2,108,104	33,421,155
	752,833,028	312,571,504	38,803,161	401,458,363

See footnotes on page 9.
 Note: Data continued herein are subject to change, as additional reconciliations are performed.

**Government of Guam
Consolidated Revenue/Expenditure Report**

**General Fund
As of February 28, 2023**

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

EXPENDITURES & ENCUMBRANCES

<u>APPROPRIATIONS</u> ^{1/}	<u>EXPENDITURES</u> ^{2/}	<u>ENCUMBRANCES</u>	<u>FUNDS AVAILABLE</u>
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ADDITIONAL APPROPRIATIONS FROM THE FY 2022 GENERAL FUND SURPLUS BALANCE

Judiciary - Guam Criminal Law & Procedure Review Commission (P.L. 36-119)	250,000	250,000	-	10,552,400
Guam Power Authority - Programan Ayuda I Taciao Ta (P.L. 36-123)	26,381,000	15,828,600	-	10,552,400
TOTAL	26,631,000	16,078,600	-	10,552,400
GRAND TOTAL APPROPRIATIONS IN FY 2023	779,464,028	328,650,104	38,803,161	412,010,763

Footnotes:

- 1/ Pursuant to P.L. 36-107.
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Pending journal vouchers out that were charged to DPW's General Fund operations account.
- 4/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts (\$833,928), Electronic Monitoring Program (\$500,000), Pay Adjustments (\$1,655,864), and Additional Judge (\$400,000).
- 5/ Inclusive of GDOE appropriations for: Bonuses, Rewards & Incentives (\$1,000,000), Merit Bonuses (\$3,100,000), Salary Increments (\$500,000), and Menstrual Hygiene Products (\$100,000).
- 6/ Inclusive of University of Guam appropriation for the Capital Improvements Fund (\$1,158,283).
- 7/ Inclusive of DPR appropriation for the Park Patrol Officer Reserve Program (\$90,000).
- 8/ Inclusive of PDSC appropriation for Alternate Public Defender (\$1,323,650) and Pay Adjustments (\$370,184).

Note: Data continued herein are subject to change, as additional reconciliations are performed.